

STATE OF FLORIDA
CONSTITUTIONAL OFFICER FINANCIAL REPORT FOR 2020 - 2021

Name of governmental unit
PINELLAS COUNTY SUPERVISOR OF ELECTIONS

Address
13001 Starkey Road

City and zip code
Largo, FL 33773

Name of chief financial officer
Susan Morse

Title of chief financial officer
Election Finance Manager

Telephone number (727) 464-4989

Person who may be contacted regarding this report.

Name Susan Morse

Telephone number (727) 464-4989

CERTIFICATION

I do solemnly swear that the information reported herein is a true, correct and complete report of the financial position and all revenues and expenditures of my office for the year ending September 30, 2021.


(Signature)

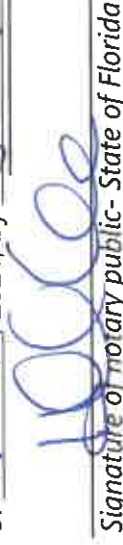
OFFICE OF SUPERVISOR OF ELECTIONS

Pinellas County, Florida

STATE OF FLORIDA
COUNTY OF PINELLAS

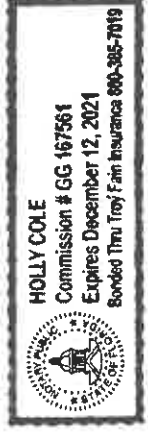
Sworn to and subscribed before me this 21 day

of October, 2021, by Julie Marcus


Signature of notary public - State of Florida

(Print, Type, or Stamp Commissioned Name of Notary Public)

Personally known or Produced Identification _____
Type of Identification Produced _____



PINELLAS COUNTY SUPERVISOR OF ELECTIONS
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
September 30, 2021

				General Fund	Ballot on Demand Grant	Federal Elec Activities Grant	General Long-Term Debt	Totals (memorandum only)
ASSETS AND OTHER DEBITS			Code					
Cash			1010000	1,049,082	10,630	-	-	1,059,712
Deposit in transit				-				-
Accounts receivable (net)			1150000	(9,219)				(9,219)
Interest receivable			1350000					-
Due from Board of County Commissioners			1330700					-
Due from other constitutional officers			1330701					-
Due from other governments			1330001					-
Investments (net)			1510000					-
Inventory			1410000	39,494				39,494
Other assets			1560000	705,788				705,788
Amount to be provided-compensated absences			1890001	-			284,506	284,506
Amount to be provided-Capital Lease Obligation			1450000				-	-
TOTAL ASSETS AND OTHER DEBITS				1,785,145	10,630	-	284,506	2,080,281
LIABILITIES, EQUITY AND CREDITS								
Accounts payable			2010000	536,124				536,124
Accrued wages and fringe benefits			2160000	187,495				187,495
Due to Board of County Commissioners			2080700	268,428				268,428
Due to other Constitutional Officers			2087712	44,739				44,739
Due to other governments			2080001	1,296				1,296
Deposits			2200000	705,788				705,788
Unearned revenue			2230000	1,780	10,630	-		12,411
Compensated absences			2390001	-			284,506	284,506
Capital Lease Obligations			2600000	-			-	-
TOTAL LIABILITIES				1,745,651	10,630	-	284,506	2,040,787
EQUITY								
Fund balance - reserved for inventory			2440300	39,494	-	-	-	39,494
Unrestricted Net Assets			3200000	-	-	-	-	-
TOTAL EQUITY				39,494	-	-	-	39,494
TOTAL LIABILITIES AND EQUITY				1,785,145	10,630	-	284,506	2,080,281

FOOTNOTE DATA
September 30, 2021

Accumulated Compensated Absences

The change in accumulated compensated absences during the year ended September 30, 2021 is as follows:

Compensated absences, October 1, 2020	\$299,625.91
Compensated absences earned 10/1/20 - 9/30/21	(\$227,594.88)
Compensated absences used 10/1/20 - 9/30/21	\$242,714.30
Compensated absences, September 30, 2021	\$284,506.49

Capital Lease Obligations

The following is a schedule of future minimum lease payments under capital leases, together with the present value of the net minimum lease payments, as of September 30, 2021:

Fiscal year ending: *

2017	\$ 182,520
2018	-
2019	-
2020	-
2021	-
Thereafter	
Total minimum lease payments	<u>\$ 182,520.00</u>
Less amounts representing interest	0
Present value of net minimum lease payments	<u>\$ 182,520.00</u>

*The amounts for 2015 and thereafter should be the total payments due during that year, including principal and interest for all leases outstanding at 9/30/15. Please include copies of any new lease agreements for this fiscal year.

The following is the summary of changes in the capital lease liability which are reported in the basic financial statements of the Board of County Commissioners:

October 1,	Additions	Retirements	September 30, 2021
\$ -	\$ -	\$ -	\$ -

FOOTNOTE DATA
September 30, 2021

Employee Retirement System

Contribution percentage rates by job class as of September 30, 2021	
Elected official	54.42%
Regular	13.82%
Senior Management	32.01%

Contribution to the plan for the fiscal year ended September 30, 2021 \$ 482,294

Total Covered Payroll expenditures for the fiscal year ended September 30, 2021 \$ 2,954,827

Other Postemployment Health Care Benefits (OPEB) Plan

Contribution to the plan for the fiscal year ended September 30, 2021 \$ 106,699

Related Party Transactions *

Total Funding provided by the Board for the fiscal year \$ 10,148,040

Amounts due to the Board at fiscal year end	
Distribution of excess fees	\$ 83,108
Revenue & Interest Income	\$ 185,171
Amounts due for services	\$ 48,817
PP18 & 19 Health/Dental pd ck #82499	
\$69,886.17 Print Shop pd ck#82503	
\$44,738.62	

Amounts due to other constitutional officers at fiscal year end \$ 44,739

Amounts due from the Board at fiscal year end 0

Amounts due from other constitutional officers at fiscal year end 0

* Please include a schedule to show the detail of these items

ITEM	ACCOUNT	CROSS REFERENCE	BAL PER BOOKS 09/30/2021	
			DR	CR
EXCESS FEES (UNUSED BUDGET ALLOC.)	0338800-1504000	UNUSED ALLOCATION		\$371.33
EXCESS FEES - EXPENDITURES (FEDERAL ELECTION ACTIVITIES & BALLOT ON DEMAND GRANT & HHS Grant)	0338800-1504000	UNUSED ALLOCATION		\$82,736.30
INTEREST INCOME	0361100-1504000	INTEREST INCOME		\$0.00
REVENUE-OTHER (CASH RECEIPTS)	0341900-1504000	REVENUE - CASH RECEIPTS		<u>\$185,171.47</u>
		EXCESS FEES DUE AT EOY 20 - 21		\$268,279.10
		PAYABLES DUE TO BCC AT 9/30/2021		<u>\$48,816.65</u>
		S.O.E. CK. TO BCC AT EOY 20 - 21		<u>\$317,095.75</u>



Pinellas County Supervisor of Elections
 13001 Starkey Road
 Largo FL 33773
 727-464-6108

Branch Banking & Trust
 63-9138/2631

82531

DATE: 10/22/2021

\$ 317,095.75

PAY Three Hundred Seventeen Thousand Ninety-Five and 75/100 Dollars

TO THE Board of County Commissioners
 ORDER Pinellas County Finance Division
 OF P. O. Box 2438
 Clearwater, FL 33757

⑈08253⑈ ⑆263191387⑆0146757030⑈

Pinellas County Supervisor of Elections

82531

NAME: Board of County Commissioners

CHECK DATE: 10/22/2021

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
9/30/2021	Bill	09302021	316,946.49	316,946.49		316,946.49
9/30/2021	Bill	82860	149.26	149.26		149.26
					Check Amount	317,095.75
BB&T OPERATING A						317,095.75